

FY 2005/06 Budget - How to Use This Book - Volume Two

The City of Scottsdale's budget for FY 2005/06 is comprised of three volumes:

Volume One, Budget Summary includes the City Council's Mission Statement and Broad Goals, the City Manager's Transmittal Letters, and Adopted Financial Policies. The Five-Year Financial Plan covers the period FY 2005/06 through FY 2009/10, which forecasts results of operations by fund and incorporates the operating expenses of capital improvements for the period.

Volume Two, Program Operating Budget presents the individual programs within each department. The publication includes specific information about the program descriptions, goals and objectives, customers, partners, and staffing, along with a summary of the program operating budgets by expenditure category and the applicable funding sources.

Volume Three, Capital Improvement Plan includes the Capital Project Budget and Five-Year Capital Improvement Plan (CIP) with more detailed information for each project. Projects accounted for in Enterprise funds are also included in the Capital Project Budget. Capital Project Budget funding sources are matched with budgeted expenditures. All future year operating impacts are noted in the Capital Budget and are included in the Five-Year Financial Plan.

FY 2004/05 Adopted Budget Summary - Volume One

Volume One begins with the **City Manager's Transmittal** letters dated March 21 and June 28, 2005. The March 21 letter was used to transmit the City Manager's proposed budget to City Council and highlights the prevailing economic condition under which the budget was prepared. The June 28 letter conveys the key elements of the adopted budget and the changes from the proposed budget.

The **Overview** section of Volume One describes in further detail the City's budget development process, which includes the roles and responsibilities of staff in the budget development process, the budget adoption, implementation and amendment processes, the use of contingency/reserves, the basis of accounting used to prepare the budget, and the relationship of the operating budget to the capital budget. This section concludes with a summary of the City's adopted Comprehensive Financial Policies, which are used to build the budget and manage the City's finances.

The **Fund Summaries & Five-Year Plan, Budget by Fund, and the Capital Improvement Plan** sections of Volume One represent the core of the City of Scottsdale's adopted FY 2005/06 budget. The Fund Summaries & Five-Year Plan provides a retrospective and prospective view of the City's funds. The first part of the Budget by Fund section, entitled Legal Compliance and Financial Management, offers a brief explanation of the City's use of fund accounting to maintain fiscal accountability. Next, a summary entitled Fund Accounting-Fund Types provides the reader with a description of the generic governmental fund types used by the City.

After an explanation of the fund types, a summary of the revenues, expenditures and fund balance by individual funds are presented. The **Budget by Fund** section concludes with two matrixes – 1) Program Operating Budget by Department/Program and 2) Program Budget Relationship with Mayor and City Council's Broad Goals.

The **Capital Improvement Plan** of Volume One describes the City's Five-Year Capital Improvement Plan along with the associated operating impacts of the capital projects. This section references the reader to Volume Three for further detailed information on capital projects such as the project description, funding source(s), and geographic location.

Volume One concludes with the **Appendix** that provides a summary of authorized staff positions by City department and fund type, the City departmental staff support in the budget development effort, a Five-Year Debt Service Schedule, Schedule of Long-Term Debt Outstanding, and a Computation of the Legal Debt Margin as of June 30, 2005. A Glossary of terms used throughout the City's budget is also included in this section along with the City Council's ordinances reflecting the adoption of the City's FY 2005/06 budget and property tax levy.

Helpful Hints:

Q: What does it mean when a negative amount appears in an expenditure category of a program?

A: If an expenditure category indicates a negative amount it means the dollar amount is being credited via a "work order" to another program.

Q: What does it mean if a program does not have any prior year comparative information?

A: Most likely the program is a newly defined program, which does not mean the program was funded for the first time in the budget. It merely means the program was not defined in the same manner in prior year budget. Again, this is a reflection of the ongoing program budget effort. The City has not restated prior fiscal years for the newly defined programs. In future years when prior-year information is available a comparative analysis will be included in the budget.

Community Services Department

Program Description
Highlights the services provided by the program.

Program Name

Program 2005/06 Objectives
Indicates specifically what the program would like to achieve in FY 2005/06 to contribute to the Program Broad Goals.

Trends
Indicates key issues/needs facing the program and potential service demand impacts.

Program Customers
Indicates the primary customers served by the program.

City Council's Broad Goal(s)
Indicates which of the City Council's Broad Goal(s) the program supports (found at the beginning of each budget volume).

Program Broad Goals
Indicates what the program would like to achieve over a period of time and is supported by accomplishing the Program 2005/06 Objectives.

Program 2005/06 Objectives
Begin programming the new Eldorado Fitness Center facility that opened in Summer 2003.
Continue with the planning and design of the Chaparral Park Extension project that includes two additional lighted multi-use fields.

Program Provided in Partnership With
Indicates the partner(s) the program staff collaborate with to provide program's services.

Program Provided in Partnership With
Scottsdale Aquatic program, Scottsdale School District, Scottsdale Citizens, United States Tennis Association (USTA), Fiesta Bowl

Program Customers
Scottsdale citizens, adults and seniors, businesses, churches, annual attendance/ contacts 1,362,768

City Council's Broad Goal(s)
Neighborhoods

Basic Equipment
Education and recreation supplies, computers, telephones

Special Equipment
Weight training and cardiovascular equipment, exercise equipment, tennis rackets and windscreens, equipment to maintain tennis courts

Basic Equipment
Highlights the "essential" generic equipment needed to provide the program's services.

Special Equipment
Highlights the "essential" equipment that is specifically needed to provide the program's services.

Resources by Type				
	Actual 2003/04	Adopted 2004/05	Estimate 2004/05	Adopted 2005/06
General Fund Program Fee/Charges	\$1,720,341	\$1,806,178		
General Fund Support	568,429	544,241		
Total Program Revenue	\$2,288,770	\$2,350,419		

Resources for FY 2005/06 Budget
Highlights the specific revenue source(s) associated with a given program (e.g. general fund support, user fees, grants, etc.).

Expenditures by Type				
	Actual 2003/04	Adopted 2004/05	Estimate 2004/05	Adopted 2005/06
Personal Services	\$1,620,048	\$1,688,082	\$1,688,082	\$1,327,224
Contractual Services	391,046	444,965	492,514	458,863
Commodities	277,676	217,829	199,965	158,560
Total Program Budget	\$2,288,770	\$2,350,876	\$2,380,561	\$1,944,647

Expenditure by Type
See the glossary in Volume One for a description of the four expenditure categories (personal services, contractual services, commodities, and capital outlays).

Program Performance Measures
Indicates how effectively and efficiently a program performs its services over a period of time.

Program/Service Outputs
Summarizes the program's level of key service activities for a fiscal year.

ADULT SPORTS & FITNESS PROGRAMS

Community Services Department

Performance Measures

Program/Service Outputs: (goods, services, units produced)

	Actual FY 2002/03	Actual FY 2003/04	Projected FY 2004/05	Projected FY 2005/06
# of adult registrations processed for adult sports leagues	16,348	16,680	16,950	17,180

Program/Service Outcomes: (based on program objectives)

	Actual FY 2003/04	Projected FY 2004/05	Projected FY 2005/06
Maintain/increase the level of recreation services for adults	4.50 per 1000 residents	990 teams—4.63 teams per 1000 residents	1002 teams—4.70 teams per 1000

Program/Service Outcomes
Summarizes the program's key service outcomes for a fiscal year.

Program Staffing
Highlights the program's position titles and summarizes the number of positions and the number of full-time equivalent employees.

Prior Year Highlights
Describes major accomplishments of the program from the prior fiscal year.

Program Staffing

1	Full-time	Rec. Coord.	1.00
3	Full-time	Rec. Coord. Mntce	3.00
11	Part-time	Rec. Leader I	2.77
27	Part-time	Rec. Leader II	15.79
4	Full-time	Rec. Leader III	4.00
42	Part-time	Rec. Spec.	4.69
1	Full-time	Sr. Rec. Coord. Mntce	1.00
Total Program FTE			32.25

Prior Year Highlights

Received the Outstanding Public Tennis facility award from the United States Tennis Association for Scottsdale Ranch Park Tennis Center.

Continued to provide facilities and programs that increase the health and fitness of the adults in the community and provide employee relations opportunities for Scottsdale businesses.